

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 428 Section 428.110 Imposition of Tax</b>
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**TITLE 86: REVENUE**

**PART 428  
CANNABIS AND CONTROLLED SUBSTANCES TAX ACT**

**Section 428.110 Imposition of Tax**

- a) A tax is imposed on cannabis and controlled substances in the possession of dealers in Illinois at the following rates:
  - 1) *on each gram of cannabis, or each portion of a gram, \$5;*
  - 2) *on each gram of controlled substance, or portion of a gram, \$250;*
  - 3) *on each 50 dosage units of a controlled substance that is not sold by weight, or portion thereof, \$2,000 (Section 9 of the Act).*
- b) The tax is due and payable at the time a dealer comes into possession of cannabis or controlled substances in Illinois.
  - 1) Payment of the tax is evidenced solely by tax stamps, in the appropriate number and denomination, which have been purchased from the Department (see Section 428.120).
  - 2) Tax stamps must be permanently and directly attached to the outside of the container of cannabis or controlled substances so that the stamps cannot be removed from the container, and the container cannot be opened, or the contents removed, without causing substantial damage to the stamps.
  - 3) *Each stamp may be used only once* (Section 12 of the Act). If it is possible to open a container of cannabis or controlled substances without causing substantial damage to the tax stamps attached to the container, such stamps shall not be considered to evidence the payment of the tax on the contents of the container.
  - 4) The fact that the tax imposed by the Act on a quantity of cannabis or controlled substance has been paid shall in no way be construed as legalizing the otherwise illegal possession of that cannabis or controlled substance. Compliance with the Act and this Part means only that a dealer may not be criminally prosecuted for failure to pay the tax imposed by the Act. Criminal prosecutions for violations of the Cannabis Control Act (Ill. Rev. Stat. 1987, ch. 56 1/2, pars. 701 et seq.) and the Illinois Controlled Substances Act (Ill. Rev. Stat. 1987, ch. 56 1/2, pars. 1100 et seq.) are unaffected by the Act and this Part.

